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(71) Applicant (for all designated States except US): VICTREX MANUFACTURING LIMITED [GB/GB]; Victrex Technology Centre, Hillhouse International, Thornton Cleveleys, Lancashire FY5 4QD (GB).

(72) Inventors; and

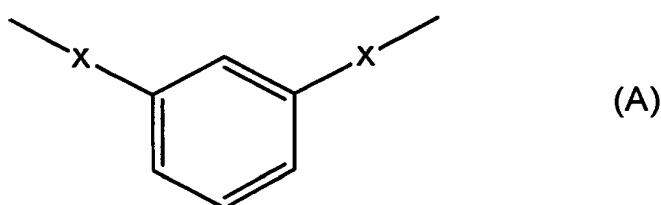
(75) Inventors/Applicants (for US only): CHARNOCK, Peter [GB/GB]; 7 Elvaston Road, Carleton, Poulton-Le-Fylde, Lancashire FY6 7TH (GB). DEVINE, John, Neil [GB/GB]; 32 Sheringham Way, Poulton Le Fylde, Lancashire FY6 7EE (GB). WILSON, Brian [GB/GB]; 1 White Lea, Cabus, Garstang, Lancashire PR3 1JG (GB).

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(57) Abstract: A polymer electrolyte membrane or gas diffusion electrode includes an ion-conducting polymeric material which includes moieties of formula (A) which are substituted on average with more than 1 and 3 or fewer groups (e.g. sulphonate groups) which provide ion-exchange sites and hydrogen atoms of said moieties are optionally substituted, wherein each X in said moieties of formula A independently represent an oxygen or sulphur atom. The ion conducting polymeric material is suitably prepared by controllably sulphonating a polymeric material using about 100% sulphuric acid at 34°C to 36°C.